

LCB License No.

MONTH

**If Revised Report
(check box) ☐**

YEAR

Licensee Name**Location Address**

City, State & Zip

Current licensee lists are available at WSLCB website:

PART 1: NON-TAXABLE (ONE LINE TOTAL PER DISTRIBUTOR AND/OR IMPORTER FOR REPORTING MONTH)

(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTOR'S OR IMPORTER'S NAME	CITY	(3) TOTAL BARRELS @ \$8.080	(4) TOTAL BARRELS @ \$4.782
Total Barrels from all other pages Distributor Shipments <i>(If multiple pages used)</i>			(5)	
TOTAL THIS PAGE PLUS TOTAL FROM Line (5)			(6)	

PART 2: TAXABLE (Shipments for Retailers/Samples/Donations)

TOTAL BARRELS SHIPPED TO RETAILERS (LIQ-308-A LINE (6))		(7)		
TOTAL BARRELS SHIPPED AS SAMPLES/DONATIONS		(8)		
TOTAL TAXABLE BARRELS (The sum of lines 7 & 8)		(9)		
		Tax Rates:	Line (9) X \$8.080 = (10)	Line (9) X \$4.782 = (10)
Certified True and Correct Under Penalty of Perjury		(10)		
Signature		(11)	Taxes Due Current Month	
Printed Name		(12)	PENALTIES for late reporting 2% per month of amounts on line (12)	
Date		(13)	Prior Refund or Balance Due	
Telephone No.		(14)	Total Amount Due	

WSLCB USE ONLY		WSLCB USE ONLY	
Payee Number		Amount Received \$	
Amount \$		Office Audit	
		Postmark Date	



**REPORT OF SALES TO WASHINGTON RETAILERS
BY BEER CERTIFICATE OF APPROVAL HOLDER
FORM LIQ-308-A**

Licensee Number	
Licensee Name	
Location Address	
City, State & Zip	

If Revised Report
(check box) ☐

Note: If you have sales to Washington Retailers, attach a copy of this report to LIQ-308

[illegible]

Instructions for Completing form LIQ-308**Beer Certificate of Approval Holder Summary Tax Report**

This report must be completed by all Out of State Certificate of Approval Holders (Breweries) each month. The report must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day. A report must be filed including those months when there is no activity.

DO NOT REPORT SALES DELIVERED TO:

WSLCB, Military Installations, Commercial Carriers, or Ships Chandlers.

License Number: Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.

License Name: Enter trade name per 6 digit license number assigned by the WSLCB.

Location Address: Enter location address of licensee number.

City, State, Zip: Enter City, State and Zip Code per licensee number.

MONTH: Enter month for which activity occurred.

YEAR: Enter year for which activity occurred.

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Complete the numbered fields as follows. First column corresponds to number on the form.

All entries round 2 decimal places. Report in barrels (31 Gallons). **If none, enter zero.**

Part 1	NON-TAXABLE SALES Current WSLCB license lists are available at LCB website (see below).
(1)	Enter the WSLCB license number of distributor or importer. (Check for current license numbers by location.)
(2)	Enter name of distributor / importer and city location (city where the licensee is receiving shipments). Use only one line per distributor / importer.
(3)	Enter the total barrels sold at the \$8.080 tax rate for the reporting month. The tax rate is based on your tax rate with Washington State. ALL Strong Beer is reported at the high rate (10% or over alcohol by volume).
(4)	Enter the total barrels sold at the \$4.782 tax rate for the reporting month. The tax rate is based on your current tax rate with Washington State.
(5)	Enter the total barrels in appropriate tax rate column from the other pages (only if multiple pages used).
(6)	NON-TAXABLE SALES TOTAL. Enter the total barrels this page plus total from line 5. This is your total Barrels Sold to WA Distributors/Importers for reporting month.

Part 2	TAXABLE SALES <u>Shipments directly to Washington Retailers, Samples and Donations</u> (Samples given to Washington Wine Importer/distributor for their use, show in Part 1.)
(7)	Enter the total barrels from LIQ-308A line (6) sold to Washington Retailers in appropriate column for correct tax rate.
(8)	Enter the total barrels provided as samples or donations in appropriate column for correct tax rate.
(9)	Total Taxable Sales. Enter total of lines (7) & (8) in appropriate column.
(10)	Multiply total from line (9) by your tax rate.
(11)	Enter total tax due of line (10); column's (3) & (4) combined.
(12)	Enter the amount of penalty for late reporting. Penalties accumulate at 2% per month.
(13)	If appropriate, indicate a prior month balance due as a positive number; credit as a negative number.
(14)	Enter total amount due after adjustment for line (13). This is the amount of your tax payment or credit. Payment must be sent with report.

Certified True and Correct Under Penalty of Perjury	
	Signature of person completing form: MUST SIGN IF PAPER FORM IS MAILED
	Enter printed name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form.

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov

Instructions for Completing form **LIQ-308-A**

Report of Sales to Washington Retailers from Beer Certificate of Approval Holder

This report must be completed by all Out of State Certificate of Approval Holders (Breweries) ONLY when product is shipped to Washington Retailers in conjunction with LIQ 308. The reports must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail original with form LIQ-308 to: WSLCB, Financial Division, PO Box 43085, Olympia, WA 98504

Licensee Number: Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.

Licensee Name: Enter trade name per 6 digit license number assigned by the WSLCB.

Location Address: Enter location address of licensee number.

City, State, Zip: Enter City, State and Zip Code per licensee number.

MONTH: Enter month for which activity occurred.

YEAR: Enter year for which activity occurred.

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Complete the numbered fields as follows. First column corresponds to number on the form.

All entries round to 2 decimal places and report in barrels (31 Gallons per barrel).

	List all sales to Washington State Retailers. <ul style="list-style-type: none">• <u>Use only one line per retailer.</u>• <u>Report the TOTAL quantity sold to each retailer for the reporting month.</u>• <u>Do Not include report if no sales to retailers for reporting month.</u> Indicate no sales for reporting month by putting zeros on line 7 of form LIQ-308• <u>Do Not include sales to Washington Distributors. Distributors & Importers should be listed on form LIQ-308, Non-Taxable Sale.</u>
(1)	Enter the WSLCB license number of retailer. License numbers are available on the WSLCB web site (see below).
(2)	Enter name of retailer and city location (city where the licensee is receiving shipments). Use only one line per retailer .
(3)	Enter the total barrels sold at the \$8.080 tax rate for the reporting month. The tax rate is based on your current tax rate. ALL Strong Beer is reported at the high rate (10% or over alcohol by volume).
(4)	Enter the total barrels sold at the \$4.782 tax rate for the reporting month. The tax rate is based on your current tax rate.
(5)	Enter the total barrels shipped from all other pages (if multiple pages used).
(6)	Enter the total barrels this page plus total from line 5.
	Calculate the total barrels from line 6, columns (3) & (4) - enter the totals on form LIQ 308, line 7, columns (3) & (4).

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov